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UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF TEXAS

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JIMMY BERTRAND, NICOLA  
BERTRAND, COREY KOENIG, and  
FREDRICKA MARIE HALL,

Plaintiffs,

*versus*

DENISE WHITE, NATIONAL TAX, INC.,  
COMPRO TAX, INC., COMPRO TAX-  
NORTH, ELIZABETH POWELL, CARL  
MARTIN STEWART, VIRTUAL  
PROFESSIONAL EDUCATION, U.S.  
ENERGY CREDITS, LOUIS POWELL,  
GREGORY GUIDO, EDWARD W.  
ADAMS and MR. TAX OF AMERICA,

Defendants.

CIVIL ACTION NO. 1:09-CV-358

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JIMMY BERTRAND, NICOLA  
BERTRAND, COREY KOENIG, and  
FREDRICKA MARIE HALL,

Plaintiffs,

*versus*

NATIONAL TAX, INC., GAS  
RECOVERY PARTNERS 2 GP, GRP2,  
CH4, GREEN EARTH, CALVERT AND  
ASSOCIATES, INC., GEORGE CALVERT,  
GREGORY GUIDO, COMPRO TAX, INC.,  
COMPRO TAX-NORTH, THE INCOME  
TAX OFFICE, U.S. ENERGY CREDITS,  
VIRTUAL PROFESSIONAL EDUCATION,  
MR. TAX OF AMERICA, ACCURATE  
BUSINESS SERVICES, FEDERAL  
USTAXCO, INC., NATIONAL EXPRESS  
TAX, MDJ BUSINESS SERVICES, DENISE  
WHITE, CRAIG D. JOHNSON, LOUIS

CIVIL ACTION NO. 1:09-CV-377

POWELL, ELIZABETH POWELL, CARL	§
MARTIN POWELL, EDWARD W.	§
ADAMS, TIMOTHY W. ADAMS, SALLY	§
HAND-BOSTICK, MARK D. JOHNSON,	§
ELIZABETH SPINELLI, VINSON	§
STANPILL, RONALD FONTENOT, and	§
CARL MARTIN STEWART,	§
	§
Defendants.	§

### ORDER OF CONSOLIDATION

Civil Action No. 1:09-CV-377 shall be consolidated for all purposes into Civil Action No. 1:09-CV-358, and the causes of action shall be merged into one cause of action under Civil Action No. 1:09-CV-358. All pleadings and correspondence by the parties shall contain the style and number of Civil Action No. 1:09-CV-358.

SIGNED at Beaumont, Texas, this 2nd day of June, 2009.



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MARCIA A. CRONE  
UNITED STATES DISTRICT JUDGE